

FISCAL NOTE

STATE OF ALASKA
2012 LEGISLATIVE SESSION

Bill Version CSHB 170(FIN)
 Fiscal Note Number 2
 (H) Publish Date 3/15/12

Identifier (file name) HB170-DCCED-DCRA-02-10-12 Dept. Affected DCCED
 Title MUNI TAX EXEMPTION FOR CERTAIN VOLUNTEERS Appropriation Community and Regional Affairs
 Allocation Community and Regional Affairs
 Sponsor Representative Feige
 Requester House Community and Regional Affairs OMB Component Number 2879

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	FY13 Appropriation Requested	Included in Governor's FY13 Request	Out-Year Cost Estimates					
			FY13	FY14	FY15	FY16	FY17	FY18
OPERATING EXPENDITURES								
Personal Services	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Travel	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Services	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Commodities	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Capital Outlay								
Grants, Benefits								
Miscellaneous								
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

FUND SOURCE		(Thousands of Dollars)						
1002	Federal Receipts							
1003	GF Match							
1004	GF							
1005	GF/Prgm (DGF)							
1037	GF/MH (UGF)							
1178	temp code (UGF)							
	TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS								
Full-time								
Part-time								
Temporary								

CHANGE IN REVENUES								
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Estimated SUPPLEMENTAL (FY12) operating costs _____ (separate supplemental appropriation required,
 (discuss reasons and fund source(s) in analysis section)

Estimated CAPITAL (FY13) costs _____ (separate capital appropriation required,
 (discuss reasons and fund source(s) in analysis section)

Why this fiscal note differs from previous version (if initial version, please note as such)

This fiscal note is an update due to a committee substitute. The changes do not affect the division.

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 Division Community and Regional Affairs
 Approved by JoEllen Hanrahan, Director Administrative Services
Commerce, Community, and Economic Development

Phone (907) 269-4569
 Date/Time 2/10/2012 9:30am
 Date 2/10/2012

FISCAL NOTE #2

**STATE OF ALASKA
2012 LEGISLATIVE SESSION**

BILL NO. CSHB 170(FIN)

Analysis

This bill would amend existing statutes regarding permissive municipal tax exemptions. It would give municipalities the authority to exempt certain volunteer emergency services personnel if they choose to enact the exemption. Existing statutes require the state to reimburse a borough or city for the real property tax revenues lost to it by the implementation of tax exemptions. If passed, this additional exemption would also be reimbursable by the state. However, statutes provide that if appropriations are not sufficient to fully fund reimbursements the amount available shall be distributed pro-rate among eligible municipalities. The state in the past has not fully funded reimbursement for existing municipal tax exemptions.

There would be no fiscal impact to the division if this legislation was enacted.